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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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| In re | : | Chapter 11 |
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| DELPHI CORPORATION, et al., | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | (Jointly Administered) |
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JOINT STIPULATION AND AGREED ORDER DISALLOWING AND
EXPUNGING PROOFS OF CLAIM NUMBERS 1440 AND 9824
(NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and New York State Department of Taxation and Finance ("New York"), respectfully submit this Joint Stipulation And Agreed Order Disallowing And Expunging Proofs Of Claim Numbers 1440 And 9824 (New York State Department Of Taxation And Finance) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on January 4, 2006, New York filed proof of claim number 1440 against DAS LLC which asserts (i) an unsecured priority claim in the amount of \$4.98 and (ii) an unsecured non-priority claim in the amount of \$192.80 ("Claim 1440") arising from alleged tax liability for periods ending prior to the Petition Date.

WHEREAS, on July 11, 2006, New York filed proof of claim number 9824 against DAS LLC which asserts (i) an unsecured priority claim in the amount of \$20,082,602.46 and (ii) an unsecured non-priority claim in the amount of \$29,749.59 ("Claim 9824") arising from alleged tax liability for periods ending prior to the Petition Date.

WHEREAS, on August 24, 2007, the Debtors objected to Claim 9824 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Duplicate And Amended Claims, (b) Insufficiently Documented Claims, (c) Claims Not Reflected On Debtors' Books And Records, (d) Untimely Claim, And (e) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting

Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

WHEREAS, on August 27, 2007, New York filed proof of claim number 16646 against DAS LLC which asserts an administrative claim in the amount of \$7,775,078.32 ("Claim 16646") arising from alleged tax liability for a period ending prior to the Petition Date.

WHEREAS, on August 31, 2007, New York filed proof of claim number 16648 against DAS LLC which asserts (i) an unsecured priority claim in the amount of \$7,938,701.29 and (ii) an unsecured non-priority claim in the amount of \$29,749.59 ("Claim 16648") arising from alleged tax liability for periods ending prior to the Petition Date.

WHEREAS, on September 19, 2007, New York filed its Response Of The New York State Department Of Taxation And Finance To Debtor's Twentieth Omnibus Objection To Certain Claims (Docket No. 9402) (the "Response").

WHEREAS, on September 21, 2007, the Debtors objected to Claim 16646 and Claim 16648 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Duplicate Or Amended Claims, (b) Untimely Equity Claim, (c) Insufficiently Documented Claims, (d) Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims, And (f) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

WHEREAS, on October 26, 2007, Claim 16646 and Claim 16648 were disallowed and expunged pursuant to the Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Duplicate or Amended Claims,

(B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claim Subject to Modification, and Modified Claims Asserting Reclamation Identified in Twenty-First Omnibus Claims Objection (Docket No. 10728).

WHEREAS, as a result of a use tax audit, DAS LLC owed New York \$8,557,413.88 (corresponding to \$6,593,263.19 in taxes and \$1,964,150.69 in interest) and New York owed DAS LLC a refund in the amount of \$1,829,587.68 (corresponding to \$1,537,445.94 in taxes and \$292,141.74 in interest) for the period from January 1, 1999 through October 8, 2005, with a net amount owed by DAS LLC to New York of \$6,727,826.20 for this period.

WHEREAS, as a result of a use tax audit, DAS LLC owed New York \$139,340.01 (corresponding to \$119,452.82 in taxes and \$19,887.19 in interest) and New York owed DAS LLC a refund in the amount of \$748,233.12 (corresponding to \$688,394.27 in taxes and \$59,838.85 in interest) for the period from October 9, 2005 through November 30, 2006, with a net amount owed by New York to DAS LLC of \$608,893.11 for this period.

WHEREAS, because DAS LLC was authorized to pay New York the \$6,727,826.20 for the period from January 1, 1999 through October 8, 2005 under the Order Under 11 U.S.C. §§ 105, 363(b), 507(a)(8), 541, 1107, and 1108 Authorizing Debtors to Pay Prepetition Sales, Use, Trust Fund, and Other Taxes and Related Obligations (Docket No. 233) (the "Use Tax Order"), and because New York owed DAS LLC the \$608,893.11 refund for the period from October 9, 2005 through November 30, 2006, the total net amount owed by DAS LLC to New York was \$6,118,933.09.

WHEREAS, pursuant to the Use Tax Order, DAS LLC has paid New York \$6,118,933.09 to resolve the taxes giving rise to the claims asserted in Claim 1440, Claim 9824,

Claim 16646, and Claim 16648.

THEREFORE, the Debtors and New York stipulate and agree as follows:

1. Proof of claim number 1440 shall be disallowed and expunged in its entirety.
2. Proof of claim number 9824 shall be disallowed and expunged in its entirety.
3. New York shall withdraw its Response to the Twentieth Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 16th day of November, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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